



BUREAU OF BUDGET & MANAGEMENT RESEARCH

OFFICE OF THE GOVERNOR

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LIEUTENANT GOVERNOR

JOHN A. RIOS
DIRECTOR

Office of the Speaker
Judith T. Won Pat, Ed. D.
Date 3-20
Time 3:18 PM
Received by Faith

The Honorable Judith Won Pat
Speaker
I Mina'trentai Dos Na Liheslaturan Guåhan
Thirty-Second Guam Legislature
155 Hesler Place
Hagåtña, Guam 96910

March 20, 2013

Dear Speaker Won Pat:

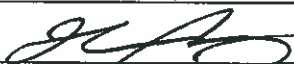
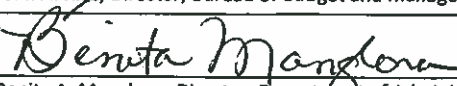

Enclosed is the Consolidated Revenue/Expenditure Report for the period ending February 28, 2013. There are several statutes requiring monthly reports of revenues in addition to a report requiring both revenue and expenditure comparisons. In an effort to mitigate misunderstanding of the different amounts being reported, it was necessary to submit a "consolidated" report which contains all the comparative information pursuant to each of the statutory reporting requirements. In this format, it is evident that there are varying numbers due to the different "basis of comparison". It should be noted that the amounts reflected in this report are subject to internal audit and analysis and therefore are subject to change, which is the nature of these interim reports. However, it is submitted to meet compliance with each reporting mandate. It is important to note that the Department of Administration, Department of Revenue and Taxation and the Bureau of Budget and Management Research are continuing their efforts to improve the format, content and usefulness of this report.

Should you have any questions, please do not hesitate to call me.

Sincerely,


JOHN A. RIOS

Enclosures

| Certification of information contained in Enclosures subject to Note 1. |
|--|
|  John A. Rios, Director, Bureau of Budget and Management Research |
|  Benita A. Mangiona, Director, Department of Administration |
|  John P. Camacho, Director, Department of Revenue and Taxation |

**Government Of Guam
Consolidated Revenue / Expenditure Report^{1/}
General Fund**

**Combined Comparative Statement of Revenues
MONTHLY ACTUAL Collection Comparison FY2013 and FY2012
For the Month Ending February 28.**

**Combined Comparative Statement of Revenues
YTD ACTUAL Collection Comparison FY2013 and FY2012
Five Months Ending February 28.**

| | February, 2013 | February, 2012 | Increase (Decrease) | Fiscal Year 2013 | Fiscal Year 2012 | Increase (Decrease) |
|--|----------------------|----------------------|---------------------|-----------------------|-----------------------|------------------------|
| Income taxes: | | | | | | |
| Individual Corporation | \$ 3,389,738 | \$ 2,572,254 | \$ 817,484 | \$ 19,673,796 | \$ 40,647,316 | \$ (20,973,520) |
| Withholding - COLA | 633,652 | 1,048,969 | (415,316) | 27,098,603 | 26,906,406 | 192,197 |
| Interest & penalties | 16,621,269 | 17,029,394 | (408,126) | 87,098,321 | 82,931,348 | 4,166,973 |
| | 0 | 0 | 0 | 2,000 | 596,874 | (594,874) |
| | 549,075 | 113,800 | 435,275 | 1,665,248 | 1,265,160 | 400,088 |
| Income Taxes | 21,193,734 | 20,764,417 | 429,317 | 135,537,968 | 152,347,103 | (16,809,135) |
| Business privilege taxes: | | | | | | |
| Gross Receipts Taxes | 17,554,961 | 18,425,612 | (870,651) | 95,310,732 | 90,294,978 | 5,015,755 |
| Other Taxes: | | | | | | |
| Admissions tax | 0 | 125 | (125) | 750 | 219 | 531 |
| Use tax | 57,522 | 136,516 | (78,994) | 926,021 | 1,184,543 | (258,522) |
| Business Privilege Taxes | 17,612,483 | 18,562,253 | (949,770) | 96,237,503 | 91,479,739 | 4,757,764 |
| Licenses, Fees & Permits | 73,838 | 90,070 | (16,233) | 561,917 | 692,758 | (130,841) |
| Use of Money & Property | 2,584 | 9,569 | (6,985) | 58,074 | 2,726,656 | (2,668,582) |
| Federal Sources^{2/} | 4,867,781 | 4,791,339 | 76,442 | 24,278,465 | 23,170,968 | 1,107,497 |
| Department Charges | | | | | | |
| Agriculture | 590 | 669 | (79) | 1,892 | 2,170 | (278) |
| Police & corrections | 0 | 0 | 0 | 20 | 10 | 10 |
| Public works | 2,450 | 2,934 | (484) | 13,598 | 10,467 | 3,131 |
| Public health | 4,618 | 20,361 | (15,743) | 50,360 | 82,645 | (32,285) |
| Commerce | 29,471 | 39,393 | (9,922) | 138,569 | 135,947 | 2,622 |
| Other charges | 65,650 | (293,580) | 359,230 | 308,574 | (633,647) | 942,221 |
| Department Charges | 102,779 | (230,223) | 333,002 | 513,013 | (402,408) | 915,420 |
| TOTAL GENERAL FUND REVENUES | \$ 43,853,199 | \$ 43,987,425 | \$ (134,226) | \$ 257,186,940 | \$ 270,014,816 | \$ (12,827,876) |
| Budget (Provision per P.L. 31-233^{3/}) | \$ 5,955,313 | \$ 6,319,080 | \$ (363,767) | \$ 37,686,917 | \$ 39,570,438 | \$ (1,883,521) |
| DRT Estimated and to be recorded on DOA books) | \$ 6,184,500 | \$ 6,319,080 | \$ (134,580) | \$ 39,574,500 | \$ 39,570,438 | \$ 4,062 |

| | February, 2013 | February, 2012 | Increase (Decrease) |
|--|---------------------|---------------------|---------------------|
| PROVISION FOR TAX REFUNDS | | | |
| | \$ 43,853,199 | \$ 43,987,425 | \$ (134,226) |
| Budget (Provision per P.L. 31-233^{3/}) | \$ 5,955,313 | \$ 6,319,080 | \$ (363,767) |
| DRT Estimated and to be recorded on DOA books) | \$ 6,184,500 | \$ 6,319,080 | \$ (134,580) |

^{1/} Revenues are based on a modified accrual basis of accounting as determined in GASB 34. During the year, revenues are recognized on a cash basis, but at year-end an accrual is made in accordance with GASB 33.
^{2/} Estimates are recorded for the provision for 2011 Refunds & Sections 30 is prorated for 12 months.
^{3/} Note 1. Data contained herein are subject to change, as additional reconciliations are performed and obtained that substantiates the correct presentation of the underlying revenue transactions.

**Government Of Guam
Consolidated Revenue / Expenditure Report^{1/}
General Fund**

MONTHLY ADOPTED Revenue Allocated vs. MONTHLY ACTUAL Revenue
For the Month Ended February 28, 2013.
Pursuant to 5 G.C.A., Ch. 4, §4109(c)(3) [due no later than 20 days after month-end]

QUARTERLY ADOPTED Revenue Allocated vs. QUARTERLY ACTUAL Revenue
For the 1st Quarter of the Fiscal Year
Pursuant to 5 G.C.A., Ch. 4, §4109(f) [due 30 days after the close of each quarter] ^{3/}

| | FY2013 Adopted Revenues Allocated for the Month ^{4/} | FY2013 Actual Collections for the Month | Favorable (Unfavorable) | FY2013 Adopted Revenues Allocated for the Quarter ^{4/} | FY2013 Actual Collections for the Quarter | Favorable (Unfavorable) |
|--------------------------------------|--|--|----------------------------|--|--|----------------------------|
| (Income taxes) | | | | | | |
| Individual | \$ 1,646,200 | \$ 3,389,738 | \$ 1,743,538 | | | |
| Corporation | 1,630,320 | 633,652 | (996,668) | | | |
| Withholding | 16,905,035 | 16,621,269 | (283,766) | | | |
| Withholding - COLA | 0 | 0 | 0 | | | |
| Interest & penalties | 0 | 549,075 | 549,075 | | | |
| Income Taxes | 20,181,555 | 21,193,734 | 1,012,180 | | | |
| Business privilege taxes: | | | | | | |
| Gross Receipts Taxes | 18,817,500 | 17,554,961 | (1,262,539) | | | |
| Other Taxes: | | | | | | |
| Admissions tax | 0 | 0 | 0 | | | |
| Use tax | 270,547 | 57,522 | (213,025) | | | |
| Business Privilege Taxes | 19,088,047 | 17,612,483 | (1,475,564) | | | |
| Licenses, Fees & Permits | 92,304 | 73,838 | (18,466) | | | |
| Use of Money & Property | 21,914 | 2,584 | (19,331) | | | |
| Federal Sources ^{2/} | 4,490,303 | 4,867,781 | 377,477 | | | |
| Department Charges: | | | | | | |
| Agriculture | 276 | 590 | 314 | | | |
| Police & corrections | 49 | 0 | (49) | | | |
| Public works | 27,917 | 2,450 | (25,467) | | | |
| Public health | 13,243 | 4,618 | (8,625) | | | |
| Commerce | 32,700 | 29,471 | (3,229) | | | |
| Other charges | 59,251 | 65,650 | 6,400 | | | |
| Department Charges | 133,435 | 102,779 | (30,656) | | | |
| TOTAL GENERAL FUND REVENUES | \$ 41,007,558 | \$ 43,853,199 | \$ (154,359) | | | |

^{1/} Revenues are based on a modified accrual basis of accounting as determined in GASB 34. During the year, revenues are recognized on a cash basis, but at year-end an accrual is made in accordance with GASB 34.

^{2/} This information will be updated in the quarter ending 12/31/2013.

^{3/} Based on Adopted Revenues allocated per P.L. 12-25, Chapter I, Section 2(D).

Note: Data contained herein are subject to change, as additional reconciliations are performed and obtained that substantiates the correct presentation of the underlying revenue transactions.

**Government Of Guam
Consolidated Revenue / Expenditure Report^{1/}
General Fund**

FY2013 ADOPTED REVENUES vs. PROJECTED REVENUES to Year End
Pursuant to SGCA, Ch. 13, §13109(a)(1) [due no later than 30 days after month-end], SGCA, Ch. 4, §4109(c)(3) [due no later than 20 days after month-end], and P.L. 31-233, Ch. XIII, §7 [due no later than 30 days after month-end]

YTD ADOPTED REVENUES Allocated vs. YTD ACTUAL Collections
Ending Five Months Ending February 28, 2013.
Pursuant to SGCA Ch. 4 §4109(c)(3) [due 20 days after month-end]

| | FY2013 Adopted Revenues for the Cumulative Period ⁶ | FY2013 Actual Revenues for the Cumulative Period | Favorable (Unfavorable) | FY2013 Adopted Revenues (Full Year Projection) ⁵ | FY2013 Revenue Tracking | Favorable (Unfavorable) |
|-------------------------------------|---|--|----------------------------|--|-------------------------|----------------------------|
| Income taxes: | | | | | | |
| Individual | \$ 25,941,065 | \$ 19,673,796 | \$ (6,267,269) | \$ 73,469,937 | \$ 76,291,678 | \$ 2,821,741 |
| Corporation | 32,924,481 | 27,098,603 | (5,825,878) | 115,700,007 | 95,721,474 | (19,978,533) |
| Withholding | 81,630,573 | 87,098,321 | 5,467,748 | 204,643,469 | 215,942,299 | 11,298,830 |
| Withholding - COLA | 0 | 2,000 | 2,000 | 0 | 0 | 0 |
| Interest & penalties | 0 | 1,665,248 | 1,665,248 | 0 | 0 | 0 |
| Income Taxes | 140,496,119 | 135,537,968 | 4,958,151 | 393,813,413 | 387,955,451 | (5,857,962) |
| Business privilege taxes: | | | | | | |
| Gross Receipts Taxes | 92,572,320 | 95,310,732 | 2,738,413 | 228,751,346 | 233,234,978 | 4,483,632 |
| Other Taxes: | | | | | | |
| Admissions tax | 0 | 750 | 750 | 3,847,425 | 2,252,070 | (1,595,355) |
| Use tax | 1,524,387 | 926,021 | (598,366) | 232,598,771 | 235,487,048 | 2,888,277 |
| Business Privilege Taxes | 94,096,706 | 96,237,503 | 2,140,797 | 232,598,771 | 235,487,048 | 2,888,277 |
| Licenses, Fees & Permits | 656,122 | 561,917 | (94,205) | 5,070,909 | 4,810,182 | (260,727) |
| Use of Money & Property | 203,517 | 58,074 | (145,443) | 808,896 | 606,103 | (202,793) |
| Federal Sources² | 22,277,784 | 24,278,465 | 2,000,681 | 53,451,519 | 58,312,675 | 4,861,156 |
| Department Charges: | | | | | | |
| Agriculture | 1,350 | 1,892 | 542 | | | |
| Police & corrections | 192 | 20 | (172) | | | |
| Public works | 96,147 | 13,598 | (82,550) | | | |
| Public health | 70,272 | 50,360 | (19,912) | | | |
| Commerce | 104,593 | 138,569 | 33,976 | | | |
| Other charges | 316,560 | 308,574 | (7,986) | | | |
| Department Charges | 589,114 | 513,013 | (76,102) | 1,861,714 | 1,649,105 | (212,609) |
| TOTAL GENERAL FUND REVENUES | \$ 258,319,363 | \$ 257,186,940 | \$ (1,132,423) | \$ 687,685,222 | \$ 688,820,564 | \$ 1,215,342 |
| | | | -0.44% | | | 0.18% |

¹ Revenues are based on a modified accrual basis of accounting as determined in GASB 34. During the year, revenues are recognized on a cash basis, but at year-end an accrual is made in accordance with GASB 34.
² Based on Adopted Revenues allocated per P.L. 31-233, Chapter 1, Section 20.
³ Based on Adopted Revenue P.L. 31-233, Chapter 1, Section 2

**Government of Guam
Consolidated Revenue/Expenditure Report
General Fund
As of February 28, 2013**

(Pursuant to §4109 (c) (3) of Title 5 GCA)
General Fund

| | <u>APPROPRIATIONS</u> ^{1/} | <u>EXPENDITURES</u> ^{2/} | <u>ENCUMBRANCES</u> | <u>FUNDS AVAILABLE</u> |
|---|-------------------------------------|-----------------------------------|---------------------|------------------------|
| EXECUTIVE DIRECTION | | | | |
| Office of 1 Maga'lahaen Guahan | 5,041,500 | 1,840,072 | 469,071 | 2,732,357 |
| Office of 1 Segundu Na Maga'lahaen Guahan | 796,866 | 316,782 | 10,169 | 469,916 |
| Commission on Decolonization | 224,417 | 92,600 | 21 | 131,796 |
| Ancestral Lands Commission | 97,364 | 44,057 | 5,000 | 48,307 |
| Department of Veterans Affairs | 301,794 | 138,728 | 12,440 | 150,626 |
| Dept of Veterans Affairs - Expansion of Cemetery (Local Match) | 390,000 | - | - | 390,000 |
| Bureau of Budget & Management Research | 991,205 | 424,123 | 737 | 566,345 |
| Civil Service Commission | 791,321 | 321,759 | 39,367 | 430,195 |
| Guam Election Commission | 756,027 | 392,855 | 104,342 | 258,830 |
| Bureau of Statistics & Plans | 1,082,356 | 459,213 | 12,953 | 610,190 |
| Public Works | 9,774,206 | 3,564,739 | 484,564 | 5,724,903 |
| Department of Land Management | 380,082 | 92,851 | 185,702 | 101,529 |
| Military Affairs | 657,532 | 217,371 | 727 | 439,434 |
| TOTAL | 21,284,670 | 7,905,152 | 1,325,091 | 12,054,427 |
| PUBLIC SAFETY | | | | |
| Guam Police Department | 26,040,529 | 10,535,447 | 723,442 | 14,781,640 |
| Corrections | 19,459,366 | 6,732,410 | 1,185,091 | 11,541,864 |
| Corrections - PY Cost of Care & Custody of Prisoners in Fed. Fac. | 651,862 | 60,655 | - | 591,207 |
| Guam Fire Department | 26,214,655 | 11,264,180 | 461,181 | 14,489,295 |
| Youth Affairs | 4,351,739 | 1,570,882 | 141,255 | 2,639,601 |
| Youth Affairs- Runaway, Homeless or Victims of Abuse | 311,086 | 139,976 | 124,447 | 46,663 |
| Chief Medical Examiner | 399,545 | 145,600 | 120 | 253,825 |
| TOTAL | 77,428,782 | 30,449,150 | 2,635,537 | 44,344,095 |
| HOMELAND SECURITY | | | | |
| Customs and Quarantine | - | - | - | - |
| Civil Defense | - | - | - | - |
| TOTAL | - | - | - | - |

Government of Guam
Consolidated Revenue/Expenditure Report
General Fund
As of February 28, 2013

| | <u>EXPENDITURES & ENCUMBRANCES</u> | <u>APPROPRIATIONS ^{1/}</u> | <u>EXPENDITURES ^{2/}</u> | <u>ENCUMBRANCES</u> | <u>FUNDS AVAILABLE</u> |
|--|--|-------------------------------------|-----------------------------------|---------------------|------------------------|
| HEALTH | | | | | |
| Dept. of Public Health & Social Services | | 21,040,373 | 6,927,684 | 5,640,395 | 8,472,294 |
| DPHSS MIP/Medicaid Program | | 27,006,536 | 14,461,141 | 83,922 | 12,461,472 |
| DPHSS Public Assistance Program | | 2,441,200 | 1,299,120 | - | 1,142,080 |
| Mental Health and Substance Abuse | | 13,078,591 | 3,224,758 | 1,051,802 | 8,802,031 |
| Mental Health and Substance Abuse Outsourcing Services Providing Drug & Alcohol Detoxication, Rehab & Prevention | | 773,655 | 377,008 | - | 396,647 |
| Mental Health and Substance Abuse - Oasis Empowerment Center | | 46,104 | - | - | 46,104 |
| Guam Memorial Hospital Authority | | 2,225,415 | 1,766,603 | - | 458,812 |
| Dept. of Integ. Services for Indiv. With Disabilities (DISID) | | 1,139,468 | 184,117 | 55,066 | 900,286 |
| TOTAL | | 67,751,342 | 28,240,430 | 6,831,185 | 32,679,726 |
| EDUCATION | | | | | |
| Department of Education Operations | | 182,246,286 | 70,923,023 | - | 111,323,263 |
| DOE Chamoru Studies Division | | 381,120 | - | - | 381,120 |
| DOE Textbooks | | 2,000,000 | - | - | 2,000,000 |
| University of Guam | | 25,688,064 | 10,703,360 | - | 14,984,704 |
| UOG Scholarships (SSFAP) | | 2,423,137 | 1,009,640 | - | 1,413,497 |
| UOG A.C. Yamashita Ed. Corps. | | 1,176,221 | 490,095 | - | 686,126 |
| UOG Aquaculture Development and Training Center | | 125,254 | 52,185 | - | 73,069 |
| UOG WERI (Guam Hydro. Survey) | | 182,694 | 76,125 | - | 106,569 |
| UOG WERI (Water Resource Monitoring) | | 155,626 | 64,845 | - | 90,781 |
| UOG Northern & Southern Soil & Water Conservation District Programs | | 149,384 | 62,245 | - | 87,139 |
| UOG KPRG Ops | | 89,467 | 37,275 | - | 52,192 |
| UOG Guam Farmers Cooperative Assoc. of Guam | | 200,000 | 83,330 | - | 116,670 |
| Guam Community College | | 13,301,611 | 4,710,990 | - | 8,590,621 |
| GCC - LPN & Voc Guidance Programs | | 705,058 | 249,705 | - | 455,353 |
| Guam Commission for Educator Certification | | 203,831 | 52,475 | - | 151,356 |
| Guam Public Library | | 1,176,093 | 434,240 | 104,089 | 637,764 |
| PBS Guam | | 596,671 | 193,087 | 14,821 | 388,764 |
| TOTAL | | 230,800,517 | 89,142,620 | 118,910 | 141,538,988 |

Government of Guam
Consolidated Revenue/Expenditure Report
General Fund
As of February 28, 2013

| <u>EXPENDITURES & ENCUMBRANCES</u> | <u>APPROPRIATIONSⁿ</u> | <u>EXPENDITURESⁿ</u> | <u>ENCUMBRANCES</u> | <u>FUNDS AVAILABLE</u> |
|--|-----------------------------------|---------------------------------|---------------------|------------------------|
| UTILITIES | - | - | - | - |
| TOTAL | - | - | - | - |
| FINANCE & ADMINISTRATION | | | | |
| Department of Administration | 7,264,866 | 2,778,969 | 962,917 | 3,522,980 |
| Government Claims Fund | 100,000 | 85,000 | - | 15,000 |
| DOA - Government Annual Single Audit | 377,000 | 219,000 | - | 158,000 |
| Residential Treatment Fund | 1,100,000 | 652,138 | - | 447,862 |
| Child in Custody - 19 GCA §5116 | 649,962 | 134,297 | 60,243 | 455,422 |
| TOTAL | 9,491,828 | 3,869,404 | 1,023,161 | 4,599,264 |
| REVENUE & TAXATION | | | | |
| Department of Revenue & Taxation | 9,164,180 | 3,232,818 | 254,147 | 5,677,215 |
| TOTAL | 9,164,180 | 3,232,818 | 254,147 | 5,677,215 |
| JUSTICE | | | | |
| Office of the Attorney General | 10,888,363 | 3,746,100 | 337,781 | 6,804,483 |
| TOTAL | 10,888,363 | 3,746,100 | 337,781 | 6,804,483 |
| NATURAL RESOURCES | | | | |
| Department of Agriculture | 2,360,458 | 767,540 | 70,987 | 1,521,932 |
| Animal Shelter (GAIN) | 91,863 | 19,521 | 58,563 | 13,779 |
| Veterinarian and Animal Control Services (Animal Health) | 162,518 | 102,210 | - | 60,308 |
| TOTAL | 2,614,839 | 889,271 | 129,550 | 1,596,019 |
| LABOR | | | | |
| Department of Labor | 988,456 | 376,134 | 36,822 | 575,500 |
| Worker's Compensation Fund | 747,949 | 214,276 | - | 533,673 |
| TOTAL | 1,736,405 | 590,410 | 36,822 | 1,109,173 |

Government of Guam
Consolidated Revenue/Expenditure Report
General Fund
As of February 28, 2013

| EXPENDITURES & ENCUMBRANCES | APPROPRIATIONS ^{1/} | EXPENDITURES ^{2/} | ENCUMBRANCES | FUNDS AVAILABLE |
|---|------------------------------|----------------------------|----------------|-------------------|
| TOURISM & CULTURE | | | | |
| Guam Visitors Bureau | - | - | - | - |
| Guam Council on the Arts and Humanities | 287,999 | 80,403 | - | 207,596 |
| Department of Chamorro Affairs | 928,856 | 318,312 | 33,624 | 576,921 |
| TOTAL | 1,216,855 | 398,715 | 33,624 | 784,516 |
| HOUSING & ECONOMIC DEVELOPMENT | | | | |
| DOA Administration Housing | - | - | - | - |
| TOTAL | - | - | - | - |
| TRANSPORTATION | | | | |
| TOTAL | - | - | - | - |
| RECREATION | | | | |
| Department of Parks & Recreation | 3,057,669 | 1,098,894 | 294,308 | 1,664,466 |
| TOTAL | 3,057,669 | 1,098,894 | 294,308 | 1,664,466 |
| JUDICIAL/LEGISLATIVE/OTHERS | | | | |
| Mayor's Council of Guam | 7,510,621 | 3,592,603 | 271,492 | 3,646,526 |
| Mayor's Council- Public Safety & Social Education | 285,000 | 34,257 | 97,887 | 152,856 |
| Mayor's Council- Grounds Maintenance for Schools | 204,087 | 204,087 | - | - |
| Guam Legislature | 7,063,133 | 2,942,972 | - | 4,120,161 |
| Guam Legislature- Office of Finance and Budget | 359,232 | 149,680 | - | 209,552 |
| Unified Judiciary | 22,067,848 | 9,725,790 | - | 12,342,058 |
| Judiciary - Court Appt. Fees | 745,433 | 500,000 | - | 245,433 |
| Judiciary - Adult and Juvenile Drug Courts | 651,277 | 291,230 | - | 360,047 |
| Judiciary- Mental Health Court | 100,000 | 42,500 | - | 57,500 |
| Public Defender Services Corp | 3,601,222 | 1,620,782 | - | 1,980,440 |
| Office of Public Accountability | 1,235,315 | 455,407 | - | 779,908 |
| GEDA- Guam Football (Soccer) Association | 500,000 | - | - | 500,000 |
| TOTAL | 44,323,168 | 19,559,308 | 369,379 | 24,394,481 |

Government of Guam
Consolidated Revenue/Expenditure Report
General Fund
As of February 28, 2013

| <u>EXPENDITURES & ENCUMBRANCES</u> | <u>APPROPRIATIONS</u> ^{/1} | <u>EXPENDITURES</u> ^{/2} | <u>ENCUMBRANCES</u> | <u>FUNDS AVAILABLE</u> |
|--|-------------------------------------|-----------------------------------|---------------------|------------------------|
| MISCELLANEOUS APPROPRIATIONS | | | | |
| Retirement (Health/Dental/Life Insurance) | 16,922,668 | 9,482,007 | - | 7,440,661 |
| Retirement (Medicare Premiums) | 1,140,965 | 551,480 | - | 589,485 |
| Retirement (Judges Annuities) | 358,000 | 149,165 | - | 208,835 |
| Retirement (Gov./Lt. Gov. Pensions) | 251,000 | 104,585 | - | 146,415 |
| DOA - COLA | 6,770,500 | 8,200,500 | - | (1,430,000) /4 |
| DOA- Supplemental Annuity Benefits Special Fund | 11,696,303 | 4,920,000 | - | 6,776,303 |
| General Fund Contribution to Income Tax Refund Efficient Payment Trust | 14,000,501 | - | - | 14,000,501 |
| GMHA Pharmaceutical Fund | - | - | - | - |
| TOTAL | 51,139,937 | 23,407,737 | - | 27,732,200 |
| CONTINUING APPROPRIATIONS | | | | |
| Limited Obligation (Section 30) Bond, Series 2009A | 3,692,212 | 10,188,728 | - | (6,496,516) /5 |
| GDOE Series 2010A JFK Project | 5,131,938 | - | - | 5,131,938 |
| General Obligation Bonds, 2009 Series A | 21,532,221 | 12,566,944 | - | 8,965,277 |
| 2002 Short Term Financing (Section 30) | 1,717,449 | - | - | 1,717,449 |
| TOTAL | 32,073,820 | 22,755,672 | - | 9,318,148 |
| GRAND TOTAL | 562,972,375 | 235,285,680 | 13,389,494 | 314,297,201 |

Footnotes:

- /1 Pursuant to PL 31-233 and appropriations noted per DOA.
- /2 Actual Cumulative preliminary numbers provided by DOA to exclude X & Z accounts, system run date as of 3/15/13
- /3 GMHA Pharmaceutical Fund is a set-aside amount per Public Law 31-233
- /4 Pending DOA reconciliation and booking of the collected Autonomous Agencies COLA reimbursement.
- /5 Reimbursements will be made to the General Fund as transfer-in from the Solid Waste Operations Fund is recorded.